DOCUMENT RESUME

ED 176 441 EC 120 425

AUTHOR Mazzullo, Mariann C.
TITLE Sample Budget on the Operation of a Committee on the Handicapped.
INSTITUTION Mount Pleasant-Blythedale Union Free School District, Valhalla, N.Y.
NOTE 43p.; Paper presented at the Annual Southern Westchester BOCES Special Education Conference (1st, May 12, 1979)

EDRS PRICE MF01/PC02 Plus Postage.
DESCRIPTORS *Budgeting; *Educational Finance; *Handicapped Children; Operating Expenses; Planning

ABSTRACT

The paper offers a sample budget for the operation of a Committee on the Handicapped. The rationale for the existence of a budget is discussed and the development of the budget is examined. It is explained that the budget should be developed by those most familiar with the operations of the committee and that budget assumptions should be shared with the Board of Education as part of the planning/budgeting process. Five budget assumptions, such as that there will be X Due Process Hearings (X to be determined by past history, ratio of handicapped children in private schools to be returned to public education), are outlined. A short glossary of terms used in budget forms is included. Sample budget forms such as the summary form; salaries for administrative/supervisory, staff psychologists, summer workers, teacher substitutes, and clerical staff; and for items like office equipment, telephone, and travel, are presented. (PHR)

****
* Reproductions supplied by EDRS are the best that can be made *
* from the original document. *
****

ED176441

U.S. DEPARTMENT OF HEALTH,
EDUCATION & WELFARE
NATIONAL INSTITUTE OF
EDUCATION

THIS DOCUMENT HAS BEEN REPRODUCED EXACTLY AS RECEIVED FROM THE PERSON OR ORGANIZATION ORIGINATING IT. POINTS OF VIEW OR OPINIONS STATED DO NOT NECESSARILY REPRESENT OFFICIAL NATIONAL INSTITUTE OF EDUCATION POSITION OR POLICY

SAMPLE BUDGET

ON THE OPERATION OF A COMMITTEE ON THE HANDICAPPED

Presented
by

Mariann C. Mazzullo, Ph.D.
Superintendent of Schools
Mt. Pleasant-Blythedale Union Free School District

at

First Annual Southern Westchester BOCES
Special Education Conference

May 12, 1979

"PERMISSION TO REPRODUCE THIS MATERIAL HAS BEEN GRANTED BY

Mariann C. Mazzullo

TO THE EDUCATIONAL RESOURCES INFORMATION CENTER (ERIC)."

EC120425

© May 11, 1979

TABLE OF CONTENTS

Introduction

Why Budget for the Operation of a Committee on the Handicapped? 1

How Should the Committee on the Handicapped Budget be Developed? 2

Budget Assumptions 3

Glossary for Budget Forms 4

Sample Budget 6

INTRODUCTION

WHY BUDGET FOR THE OPERATION OF A COMMITTEE ON THE HANDICAPPED?

As the costs associated with the education of handicapped children continue to rise, one must look carefully at tracking not only the direct educational costs, but also those costs associated with evaluation and placement of children, i.e. Committee on the Handicapped operation.

Both Public Law 94-142 and Chapter 853 of New York State Education Law mandate that there be operating within each local school district, a Committee on the Handicapped that can identify children with handicapping conditions and make recommendations for placement of handicapped children within certain time frames. Committees on the Handicapped are also responsible to conduct an annual review on each handicapped child in the district. Not only are functions of the Committee on the Handicapped clearly identified, but so also is the membership of the Committee. Mandated members of the Committee on the Handicapped include a teacher or supervisor of special education, a school physician, a psychologist, a parent, and other members as are indicated relative to the needs of the particular child. Allocation of staff time to fulfill the identification and review functions of the Committee on the Handicapped represent <u>real</u> costs to the local school district.

As such, costs associated with the operation of the Committee on the Handicapped should be clearly identified within a local school district budget. It is important to keep in mind that these costs represent contingency items within a school district budget and must be maintained regardless of other impacting factors if the school district is to maintain its status of compliance with State and Federal Law. Costs associated with the Committee on the Handicapped should also be reported to the State Education Department as a source of excess cost aid.

HOW SHOULD THE COMMITTEE ON THE HANDICAPPED BUDGET BE DEVELOPED?

Because budgeting should reflect a planning process, those most familiar with the operation of the Committee on the Handicapped should work with business officials to develop a budget that clearly reflects the plan for the operation of the Committee on the Handicapped for each school year. Budget assumptions should be developed which relate to, but are not limited by: the estimated number of students that are reviewed by the Committee on the Handicapped on an annual basis; the projection for summer meetings of the Committee; the district procedure of including building level administrators in Committee on the Handicapped meetings; the projections for due process hearings (developed on the basis of past history; a ratio of those children educated in the private sector whose placement is projected for the next school year to be a public school placement, and knowledge of the particular school district). These budget assumptions should be shared with the Board of Education as part of the planning/budgeting process. Subsequent to this phase, a budget detailing the proposed operation of the Committee on the Handicapped should be compiled through a team planning effort. Mandated and nonmandated services of the Committee on the Handicapped should be clearly identified within a budget. (It is suggested that mandated services be starred or italicized, while nonmandated services are not.)

The following represents an effort to detail sample operating expenses of a local school district Committee on the Handicapped. A glossary is provided for the reader which details the budget categories utilized in the sample budget.

BUDGET ASSUMPTIONS

1. There will be per pupil costs associated with the Committee on the Handicapped oepration reflecting the number of Annual Reviews (1978-79 plus % increase), and the number of New Reviews (1978-79 plus % increase).

2. There will be (Number) Committee on the Handicapped summer meetings (at least two)[1], and (Number) summer work days budgeted for ten-month employees who are members of the Committee on the Handicapped.

3. Building level administrators (selected/all) will be involved in Committee on the Handicapped meetings (elective).

4. There will be (Number) Due Process Hearings (impacting factors to N budgeted should include past history, ratio of handicapped children placed in private schools to be returned to public education).

5. Other budget assumptions should be developed corresponding to the realities of the particular district.

---

[1] Compliance with thirty (30) day timeline for the Committee on the Handicapped to identify plus thirty (30) day timeline to place the handicapped child is ensured.

GLOSSARY FOR BUDGET FORMS:

Supervisory Salaries:	Salary of the director of special education and other administrators of the district participating in the operation of the Committee on the Handicapped.
Instructional Salaries:	Salaries relating to: Psychologists Special education teacher (standing members of the Committee on the Handicapped) School Physician Summer work for 10-month instructional employees Teacher substitutes (needed to enable classroom teachers to attend Committee on Handicapped meetings)
Non-Instructional Salaries:	Clerical salaries
M Column	Relates to maintenance budget: costs associated with the level of service provided in the prior school year remaining the same in the coming school year. Costs associated with this level of service would in most cases increase due to increase of salaries, inflation, etc.
O Column	Indicates the costs associated with a level of service which would be indicated if one were to maintain the same cost level associated with the operation of the Committee on the Handicapped in the prior school year for the next school year.

GLOSSARY FOR BUDGET FORMS (Continued)

N Column	Relates to those costs that are to be associated with the operation of the Committee on the Handicapped for the next school year irrespective of current/prior school year. These costs may be reflective of maintenance, or "O" level costs or may represent a restructuring of services.
R Column	Provides the option for the referencing of any of the items relative to cost that appear in the "M", "O", or "N" columns which would indicate impact and/or rationale.
1979-80 Adjustment X 1.08	The amount which would be budgeted over 1978-79 salaries to adjust for increment and/or increase in salary base.[1]
*Italic Type	*Mandated sources of expense by Chapter 853 of New York State Law and Public Law 94-142.*
Courier Type	Nonmandated source of expense: sources of expense are considered to be facilitative to the productive operation of the Committee on the Handicapped.

[1] Note that this budget does not contain figures for the "O" and "N" column in that in this particular sample district there were no costs budgeted for the operation of the Committee on the Handicapped in prior years.

SAMPLE BUDGET[1]

Local School District
Committee on the Handicapped

[1]Source of budget form format: Southern Westchester BOCES, 17 Berkley D ive, Port Chester, New York 10573.

SUMMARY - PROGRAM BUDGET

EXPENDITURES

Completed by: _____ Date: _____

Reviewed by: _____ Date: _____

PROGRAM: LOCAL SCHOOL DISTRICT COMMITTEE ON THE HANDICAPPED

SUB-PROGRAM	SUPV. SAL.	INSTR. SAL.	NON-INST. SAL.	FURN./ EQUIP.	SUPP./ MATL.	SERV. OTH.EXP.	INTER BUDGET	BENEFITS	TOTAL SUB-PROGRAM
Committee on the Handicapped	11,400 (.375)	33,600 (.875)	9.400 (.8)	1,400	900	36,500	9.700	16,800	119,700
(250 Annual Review) (50 New Review)									
= 300 Students									

( ) Indicates number of personnel

Final Signature: _____ Date: _____

BUDGET CODE Committee on Handicapped SALARIES Administrative/Supervisory COMPLETED BY _____ DATE _____

EXPENDED 1977-78 _____ BUDGETED 1978-79 _____ REVIEWED BY _____ DATE _____

EST. EXP.1978-79 _____

	- 1979-80 -
M	11,400
O	
N	

NAME	ASSIGNMENT	1978-79 CONTRACT SALARY	F.T.E.	M	O	N	R
(_____)	*Director of Special Education 1 day per week COH business (1/2 day meeting; 1/2 day follow up)*	*28,000*	*.2*				
(_____)	Building Principal Elementary (1 ½ day meeting per month)	28,000	.025	700			
(_____)	Building Principal Elementary (1 ½ day meeting per month)	26,000	.025	650			
(_____)	Building Principal Elementary (1 ½ day meeting per month)	27,000	.025	675			
(_____)	Building Principal Junior High (2 ½ day meetings per month)	28,000	.05	1,400			
(_____)	Building Principal Senior High (2 ½ day meetings per month)	31,000	.05	1,550			
TOTALS			TOTALS	10,575			
1979-80 ADJUSTMENT - X 1.08				11,421			
TOTAL AMOUNT TO BE BUDGETED (rounded to nearest $100)				11,400			

Final Signature _____ Date _____

BUDGET CODE Committee on Handicapped — SALARIES Psychologists

BUDGETED 1978-79 _____ — EST. EXP. 1978-79 _____

EST. EXP. 1978-79 _____

	1979-80
M	16,700
O	0
N	

NAME	ASSIGNMENT	1978-79 CONTRACT SALARY	F.T.E.	M	O	N	R
(_____)	*District Wide School Psychologist (Preparation of COH materials, review of students)*	*22,500*	*.5*	*11,250*			
(_____)	Elementary Psychologist	24,000	.025	600			
(_____)	Elementary Psychologist	24,000	.025	600			
(_____)	Elementary Psychologist	24,000	.025	600			
(_____)	Junior High Psychologist	24,000	.05	1,200			
(_____)	Senior High Psychologist	24,000	.05	1,200			
TOTALS			TOTALS	15,450			
1979-80 ADJUSTMENT - X 1.08				16,686			
TOTAL AMOUNT TO BE BUDGETED (rounded to nearest $100)				16,700			

BUDGET CODE Committee on Handicapped — SALARIES Committee on Handicapped Standing Members — COMPLETED BY _____ DATE _____

EXPENDED 1977-78 _____ — BUDGETED 1978-79 _____ — REVIEWED BY _____ DATE _____

EST. EXP. 1978-79 _____

- 1979-80 -

M 7,900
O
N

NAME	ASSIGNMENT	1978-79 CONTRACT SALARY	F.T.E.	M	O	N	R
(_____)	Special Education Teacher (or Director of Special Education is mandated)	23,000	.1	2,300			
(_____)	School Physician	50,000	.1	5,000			
TOTALS		TOTALS		7,300			
1979-80 ADJUSTMENT - X 1.08				7,884			
TOTAL AMOUNT TO BE BUDGETED (rounded to nearest $100)				7,900			

Final Signature _____ Date _____

BUDGET CODE Committee on Handicapped - SALARIES Summer Work — COMPLETED BY _____ DATE _____

EXPENDED 1977-78 _____ BUDGETED 1978-79 _____ REVIEWED BY _____ DATE _____

EST. EXP. 1978-79 _____

	- 1979-80 -
M	2,500
O	
N	

NAME	ASSIGNMENT	1978-79 CONTRACT SALARY	F.T.E.	M	O	N	R
(_____)	*Special Education Teacher*	*23,000*	*4 days @ $115 per day = 460*	*460*			
(_____)	*District Wide Psychologist*	*22,500*	*12 days @ $113 per day = 1,350*	*1,350*			
(_____)	Elementary Psychologist	24,000	1 day @ $120	120			
(_____)	Junior High Psychologist	24,000	1 day @ $120	120			
(_____)	Senior High Psychologist	24,000	2 days @ $120	240			
TOTALS			TOTALS	2,290			
1979-80 ADJUSTMENT - X 1.08				2,473			
TOTAL AMOUNT TO BE BUDGETED (rounded to nearest $100)				2,500			

Final Signature _____ Date _____

BUDGET CODE Committee on Handicapped - SALARIES Teacher Substitues COMPLETED BY _____ DATE _____

EXPENDED 1977-78 _____ BUDGETED 1978-79 _____ REVIEWED BY _____ DATE _____

EST. EXP.1978-79 _____

	- 1979-80 -
M	6,500
O	
N	

NAME	ASSIGNMENT	1978-79 CONTRACT SALARY	F.T.E.	M	O	N	R
Teacher substitutes to allow class teachers to attend Committee on Handicapped meetings -							
300 ½ days @ $40 per day				6,000			
TOTALS			TOTALS	6,000			
1979-80 ADJUSTMENT - X 1.08				6,480			
TOTAL AMOUNT TO BE BUDGETED (rounded to nearest $100)				6,500			

Final signature Date

BUDGET CODE Committee on Handicapped SALARIES Clerical COMPLETED BY _____ DATE _____

EXPENDED 1977-78 _____ BUDGETED 1978-79 _____ REVIEWED BY _____ DATE _____

EST. EXP.1978-79 _____

	- 1979-80 -
M	9,400
O	
N	

NAME	ASSIGNMENT	1978-79 CONTRACT SALARY	F.T.E.	M	O	N	R
(_____)	Typist (All typing associated with Committee on Handicapped operation; setting appointments, etc.)	11,000	.8	8,800			
TOTALS			TOTALS	8,800			
1979-80 ADJUSTMENT - X 1.05 + 200				9,440			
TOTAL AMOUNT TO BE BUDGETED (rounded to nearest $100)				9,400			

Final Signature Date

BUDGET CODE Committee on Handicapped

ITEM Office Equipment

BUDGETED 1978-79 _____

ANTICIPATED COST 1978-79 _____

1979-80

M 1,400

O

N

ITEMIZED - BE SPECIFIC	M	O	N	R
Typewriter needed to replace worn out equipment (first year service contract included)	700			
Dictating equipment to be used by district psychologist for reports. Transcriber unit with attachments; pocket unit	400 200			
Cassette recorder for Committee on Handicapped meetings	100			
TOTALS	1,400			

BUDGET CODE Committee on Handicapped ITEM Office Supplies

BUDGETED 1978-79 _____ ANTICIPATED COST 1978-79 _____

1979-80

M 900

O

N

ITEMIZED - BE SPECIFIC		M	O	N	R
Office Supplies					
Paper	400				
Typewriter Supplies	200				
General Office Supplies	300	900			
TOTALS		900			

BUDGET CODE Committee on Handicapped ITEM Professional Services

ANTICIPATED (Medical) COST 1978-79

BUDGETED 1978-79

1979-80

M 10,100

O

N

ITEMIZED - BE SPECIFIC	M	O	N	R
Consulting Neurologist to perform 20 exams @ $250 each[1]	5,000			
Physiatrist diagnostic exam - 2 @ $300 each[1]	600			
Miscellaneous diagnostic medical exams - 30 @ $150 each (average)[1]	4,500			
[1] *Mandated based on need of students.*				
TOTALS	10,100			

BUDGET CODE Committee on Handicapped ITEM Professional Services (Other) 1979-80

BUDGETED 1978-79 _____ ANTICIPATED COST 1978-79 _____

M 16,500

O

N

ITEMIZED - BE SPECIFIC	M	O	N	R
Diagnostic Psycho-educational evaluations 30 @ $200 each (Includes expenses for district independent evaluations)	6,000			
Hearing Officers - 3 hearings, 4 days @ $250 per day	3,000			
School Attorney (Due Process and consultation) *Interpreters for foreign language parents*	6,000			
Stenographer (Due Process Hearings - $1,500)	1,500			
TOTALS	16,500			

BUDGET CODE Committee on Handicapped ITEM Postage

BUDGETED 1978-79 _____ COST 1978-79 _____

1979-80

ANTICIPATED M 1,700

O

N

ITEMIZED - BE SPECIFIC	M	O	N	R
Expenses for Certified Notices 3 mailings per child X 300 children X 1.05	945			
General correspondence for 300 children (setting appointments, etc.) 300 X 7 X .15 = 315 Plus miscellaneous mailings	800			
TOTALS	1,745			

BUDGET CODE Committee on Handicapped ITEM Telephone

1979-80

ANTICIPATED COST 1978-79 M 3,800

BUDGETED 1978-79 O

N

ITEMIZED - BE SPECIFIC	M	O	N	R
Telephone for District Psychologist 100/month X 12	1,200			
Telephone for Committee on Handicapped Typist/Admin. of Special Ed. .8 of one phone - 200 X .12	1,920			
.2 of one phone - 300 X .12	720			
TOTALS	3,840			

BUDGET CODE Committee on Handicapped ITEM Travel

BUDGETED 1978-79 _____ ANTICIPATED COST 1978-79 _____

1979-80

M 2,000

O

N

ITEMIZED - BE SPECIFIC	M	O	N	R
Annual review of students - 300 students				
Mileage and public transportation	*1,000*			
Visitation to alternative placements	1,000			
TOTALS	2,000			

BUDGET CODE Committee on Handicapped ITEM Other Expenses

BUDGETED 1978-79 _____ ANTICIPATED COST 1978-79 _____

1979-80

M 2,400

O

N

ITEMIZED - BE SPECIFIC	M	O	N	R
Transportation Expenses for parent member $5 X 50 meetings	*250*			
Subpoenas/court costs re: due process	*100*			
Xerox Costs	2,000			
TOTALS	2,350			

BUDGET CODE Committee on Handicapped ITEM Inter Budget

BUDGETED 1978-79 _____ ANTICIPATED COST 1978-79 _____

1979-80

M 9,700

O

N

ITEMIZED - BE SPECIFIC	M	O	N	R
O/M for meeting room 1/2 day per week (Custodial services, heat, light)	700			
BOCES Services				
10 diagnostic evaluations	*2,000*			
Assessment Team to Committee on Handicapped 1 day/week, 50 weeks	7,000			
TOTALS	9,700			

ITEM - BENEFITS						M	O	N
NYS TEACHERS RETIREMENT		$ 45,000	x .2152			9,680		
NYS EMPLOYEES RETIREMENT		$ 9,400	x .22			2,350		
SOCIAL SECURITY	(M)	.375	x 1590	596				
(Sal. max. $22,900) $25,900)	plus	$ 33,600	x .0613	2,059		2,660		
	(O)		x 1590					
	plus	$	X .0613					
	(N)		x 1590					
	plus	$	x .0613					
HEALTH INSURANCE	(M)	S	x 365					
		F 1.25	x 910			1,150		
	(O)	S	x 365					
		F	x 910					
	(N)	S	x 365					
		F	x 910					
DENTAL INSURANCE	(M)	S	x 145					
		F 1.25	x 255			320		
	(O)	S	x 145					
		F	x 255					
	(N)	S	x 145					
		F	x 255					
WORKMANS COMPENSATION		54,400	x .01			540		
LIFE INSURANCE		.375	x 200			75		
						16,775		
				TOTALS		16,800		